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Everything For the Home.
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1038 and 1040 Main Street.

DR. W. L. KELLY DENTIST.
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SHOES
at a big reduction. A rare opportunity to get a
\$5.00 SHOE FOR \$4.00.

BEANS BROS.,
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NATIONAL EXCHANGE EYE BUILDING.
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BRUENNER & HILDEBRAND.

Sideboards.

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...WEEK

AT.....

H. E. Hillman & Co.'s.

Diamonds, Studs, Rings, Pendants, Charms, Cuff Buttons, Bracelets, Pen-Knives, Cigar-Cutters, Watches, etc. Gold Watches, Filled Gold Watches, Sterling Silverware, and best Silver-Plated Ware. Headquarters for Regina Music Boxes.

28 Eleventh Street, Wheeling, W. Va.

THE COUNTRY REAL ESTATE VALUATIONS

Have Been Completed, and Mr. Maxwell Files His Report With the County Clerk.

THERE ARE LARGE INCREASES

Especially in Triadelphia District, Where the Suburban Tide Increased Values.

MR. HELMBRIGHT'S STATEMENT

Furnished to the Press, and Appears This Morning—Goes Into Minute Details.

Yesterday morning, Mr. R. M. Maxwell, of Liberty district, who made the decennial real estate valuations for taxation, for the country districts, filed his report with Clerk Moffat, of the board of county commissioners, and with County Clerk Robertson. During the day many suburban residents from the towns in Triadelphia district, along the line of the Wheeling & Elm Grove road, visited the latter's office and inspected the books. Of course there were many kicks, but on the whole it was agreed that the suburban tide out the pike has largely increased the value of property in Triadelphia district, so that considerable increase in valuations was to be expected.

Mr. Maxwell's report for the country district (which also includes all of Ritchie district in the city), shows a total increase on buildings and lots as compared with the assessment for 1899, amounting to \$1,253,730, but of this amount \$317,390 applies to the city portion of Ritchie, so the real increase for the county outside the city of Wheeling is \$936,340, while the increase in the city is \$2,835,550. Of the increases in the country, Triadelphia, as would be supposed, has the largest; the increase in Pleasant Valley is \$102,610, in Leatherwood \$34,110, in Triadelphia town \$3,210, and in Elm Grove \$126,330, the valuations in the latter place being more than doubled. Echo Point, Edgington's Lane, and other suburban communities that are not incorporated are included in Triadelphia district proper, where the increase amounted to \$512,150. It is explained that much of this large increase out the pike is brought about by the fact that land which was assessed ten years ago as farm land, is now laid out in town lots with costly suburban homes on them.

Below the Intelligencer gives a tabulation showing:

Re-capitalization, showing the increases of the city and country districts respectively, and

Summary of city of Wheeling and the balance of the county.

The tabulation follows:

NO. 1 DISTRICT			
Districts	Build- ings.	Build- ings and Lots.	Build- ings and Lots.
Washington	\$1,249,000	\$1,732,100	\$1,732,100
Madison	1,167,800	1,509,400	1,509,400
Clay	2,438,400	3,577,000	3,577,000
Union	1,916,300	3,128,700	3,128,700
Centre	1,307,600	1,840,000	1,840,000
Webster	1,259,450	1,744,200	1,744,200
Totals	\$9,337,650	\$13,467,600	\$13,467,600

NO. 2 DISTRICT			
Districts	Build- ings.	Build- ings and Lots.	Build- ings and Lots.
Liberty	\$142,650	\$391,770	\$391,770
Country	2,170	27,000	27,000
Richland	142,500	604,610	604,610
Triadelphia—Country	529,240	1,505,950	1,505,950
Pleasant Valley	113,230	198,300	198,300
Leatherwood	47,700	75,900	75,900
Triadelphia	34,540	84,640	84,640
Elm Grove	112,100	361,150	361,150
Ritchie—Country	62,280	190,550	190,550
City (Wheeling)	941,650	1,457,650	1,457,650
Totals	\$2,159,000	\$4,986,040	\$4,986,040

RECAPITULATION.			
Districts	Build- ings.	Build- ings and Lots.	Build- ings and Lots.
No. 1 District	\$9,337,650	\$13,467,600	\$13,467,600
No. 2 District	2,159,000	4,986,040	4,986,040
Totals	\$11,496,650	\$18,453,640	\$18,453,640

CITY AND COUNTRY.			
Districts	Build- ings.	Build- ings and Lots.	Build- ings and Lots.
City of Wheeling	\$1,457,650	\$2,159,000	\$2,159,000
Country	1,227,410	3,257,590	3,257,590
Totals	\$2,685,060	\$5,416,590	\$5,416,590

It will be noted that the total increase in the city district was \$2,835,550, and in the country district \$936,340, but as the country district includes a part of the city the two reports do not show the proportion of the city of Wheeling and the balance so the county, hence the value of the tabulation of city and country made by the Intelligencer, which shows the increase in the city was \$2,835,550, while the country increase was \$936,340.

The re-valuation shows the total taxation value for the county to be \$18,453,640, compared with \$16,170,310 assessment for 1899, an increase of \$2,283,330. The re-valuation is divided between city and country as follows: City of Wheeling, \$16,464,700; balance of county, \$1,988,940.

Mr. Maxwell's report shows a slight decrease in acreage of farm lands in the county, as follows:

Districts	1900.	1899.
Liberty	29,241	19,100
Richland	18,212	18,362
Ritchie (country)	2,609	2,500
Totals	49,962	39,962

MR. HELMBRIGHT'S STATEMENT

He Replies to Criticisms Made Upon His Revaluation of Property in the City District of the County.

To the Editor of the Intelligencer.

SIR:—In justice to myself, I ask the use of your columns to reply to what I consider unjust charges made against me as assessor in making the re-assessment of the city district of Ohio county. No doubt I made mistakes that deserve criticism, but such mistakes are liable to occur, no matter who did the work, but I will say, where any errors appear and I am made acquainted with it, I will be every ready to appear before the proper persons

and admit my mistake and ask a correction. In making this assessment I was governed by the law, and treated all persons alike, as near as I knew how. The law says all property must be assessed at a fair cash value. What is a fair cash value, or what is generally considered a fair cash value? My understanding has always been, and the opinion of the majority of the property owners is, that about two-thirds is a fair cash value, the price a piece of property would bring if sold under the hammer, that would be about 66 per cent of the actual value.

Now, when I proceeded to make this assessment, I found two-thirds value was the assessment on some property, in fact, the majority, but what property was this? It was not the valuable and high-priced property in the business portion of the city, property that commanded enormous rents and paid by dividends every year to its owners. No, it was not that kind; it was the middle class and working men's property, the property of men who had toiled all their lives to get a small home to shelter them in their old age; that is the property that I found assessed at about two-thirds.

What was this business property assessed at? Not 66 per cent, but about 20 per cent. Why did this inequality exist? I will tell you. The poor working man has no chamber of commerce to look after his interest or bring influence to bear. They are too modest to go before the proper boards and ask for a reduction, but go on and pay their taxes without complaint. That was the condition I found matters in. I at once made up my mind that all property should be assessed equal; the rich and the poor alike. What was the consequence? Some of this valuable property, property that had been assessed at \$100 to \$200 per foot, I raised to \$500. This very property is being held and sold at \$1,000 to \$1,200 per foot. Property that is being sold at \$700 or \$800 per foot, was raised to \$300 or \$400 per foot. Should I be criticised for this? I leave it to the public to judge whether I made an assessment that is out of all reason.

To substantiate my statements, I will give a few figures of property that I raised, and see if it is out of all reason. We will take Market street from Eleventh to Twelfth. Take the Peabody building; it was assessed in the old assessment at \$34,650; I raised it to \$12,500. This property is sold twice in a few months for \$60,000. Is this out of all reason? Take the Potts building; the old assessment was \$20,000; I raised it to \$31,600; this building alone cost \$32,000. I have Mr. Potts' own statement for this. Take the McLain block; I raised it from \$44,170 to \$74,600. Does any person think this property could be bought for any price near what I assessed it at? If they do, let them go and try and see what is asked for it. Take the German Bank, raised from \$39,240 to \$62,700; this property was purchased by the bank for \$102,000, not counting the improvements that were placed on it.

Then go to the block below and see how matters stood. Take the John Rinehart property, where the five and ten-cent store is located; it was raised from \$8,360 to \$19,350. Take the property where Charles Held has his restaurant; he paid \$15,200 for it; it was assessed at \$5,000; I raised it to \$12,000. Take the Wiedebusch property, where

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Ziegenfelder's and Nicolais are located; it was assessed at the enormous price of \$12,700; I raised it to \$27,800; go offer them \$60,000 for it and see if they will accept your offer; if they do then they have changed their minds lately, for they refused an offer of this kind. Take the Opera House property; the old assessment was \$29,500; I raised it to \$57,000; they refused, I am told, \$1,000 per foot; they have sixty-four feet of front on Market street, including the entrance to the theatre. Take the property where Quimby and the news stands are located on Market street, east side; it was assessed at \$12,200; I raised it to \$23,500; they refused \$33,000, wanted \$36,000. Take the property adjoining (Luk's) livery stable; it was assessed at \$13,500, raised to \$23,500; this property is held at \$48,000. Take the property where Harry Joyce is located; it was assessed at \$7,410; I raised it to \$11,500; Mr. Joyce recently paid \$20,000 for this. Take the Jacob Wilhelm property; it was raised from \$9,210 to \$11,600; it sold a short time ago for \$22,000.

I have a few more on Market street in mind that I will call attention to later on. We will now go to Main street and see if I raised the property out of all reason there. We will take the Franzheim property, which was assessed at \$3,070; I raised it to \$12,100; it sold a few weeks ago for \$20,000. Take Mrs. Coella Bruess' property; it was assessed at \$10,190; I raised it to \$15,500; it sold only about a week ago for \$21,500. Then take the A. A. Howell property, purchased by Mr. Waterhouse; it was assessed at \$17,570; I raised it to \$27,000; the price paid for it was \$50,000.

Coming back to Market street, I want to call attention to the property opposite the German bank; it is the Eliza J. Paul property; it was assessed at \$9,500; raised to \$16,900; refused \$35,000 for it; the offer was made by the Ger-

man bank. Take the Beck block; it was assessed at \$28,000; I raised it to \$44,000; it recently sold for \$60,000.

I have one more case I wish to call attention to, for which I have been criticised and probably justly, not for raising the property too high, but because I did not raise it enough, and that is one of the mistakes I made and am willing to rectify when the owners appear before the board of equalization. The property I refer to is the McClure House. In the first place I would call attention to the interview had with one of the owners by the Register reporter in Monday's issue. If the gentleman has been correctly reported, he certainly does not know what he is talking about or maliciously attempts to criticize my work. First, I did not assess him at the rate of \$900 per foot; secondly, they do not own 126 feet; thirdly, the increase in taxes is not \$900. I assessed 165 feet, which Mr. Birney McClure told me they owned; (this includes the arch-way and the Gruber building), at \$400 per foot, which amounts to \$66,000 for the ground. I assessed the building at \$45,000, or a total of \$111,000. As to the increase in taxation on my increase, which was from \$50,210 to \$103,900, would not amount to \$53,690, but would only amount to \$53,690 total, including the old assessment. How about the improvements on this property that were made a short time ago? Will the owners enlighten the public as to the cost of the same? I only added \$12,000 on the building; the other raise is on the ground at the rate of \$400 per front foot on Market street (not on Twelfth street), just the same as all the property was assessed in that block on that side of the street.

Now, I have given a number of cases here, for the public to draw conclusions from. A great many complaints are that the property in Ohio county should not have been raised, as it takes the money from this county and the other counties get the benefit of it. I fully agree with the people who make these complaints, but it is a matter over which I had no control. I could not give any relief for this evil without neglect of my sworn duty and placing my bondsman liable for my actions. The law provides a remedy for this evil; we have a state board of equalization, whose duty it is to equalize the assessments among the different counties of the state. There is the proper place to do your protesting. We have a very able and esteemed citizen on that board in the person of Col. Thomas O'Brien. He is familiar with all the facts connected with this assessment. If he is not, any information or assistance that I may be able to furnish him will be gladly given.

My first duty was to equalize the assessments between the poor and the rich; that I have done as near as I knew how. I do not say that residence property has not been touched at all. Wherever I found residence property that was not assessed at a fair cash value, it was raised. Where I found it too high, I reduced it.

I was approached and requested to reduce all the assessments equally in Ohio county (city district). Some requests were for as much as 50 per cent. If I had done as requested, would that have been just? Not by any means. The inequality would still have existed. My first duty was to equalize the assessment, place the rich man on an equal footing with the poor man, and then make the reduction general, so that all may be benefited alike.

If the assessor does not look to the interest of the poor man, there is little chance of justice being done him. I have had no friends in this matter, and have not allowed politics to have any influence whatever. Some claim that the board of commissioners met with me and influenced me to make increases, but that is not true. I made the assessment and then requested some of the commissioners to meet with me and familiarize themselves with the work I had done, and make any suggestions that might benefit the public in general. As for political rings and candidates influencing me and being the cause of these increases, that is false. I alone, am responsible for this work, and am ready to accept any just criticism that may be made. If any wrong has been done place the blame where it justly belongs. I have done what I consider my sworn duty as near as I knew how and am willing to stand the consequences. I now leave this matter to the public for their consideration, whether I have done right or wrong.

C. A. HELMBRIGHT, Commissioner of Assessment, First District, Ohio County.

A VALUABLE MANUSCRIPT

Is a Revolutionary Muster-Roll, Owned by Mr. J. W. Alexander.

Mr. J. W. Alexander, a well known Bridgeport citizen, has a valuable manuscript in his possession that is of interest just now, owing to the fact that in the coming Loan Exhibition many Revolutionary relics and papers will be exhibited. This particular manuscript is "The Muster roll of Captain Robert Kirkwood's company of the Delaware regiment of foot, in the service of the United States of America; commanded by Colonel David Hall, for the month of August, 1778." The paper is yellow and musty with age, but it was an excellent brand of ink that was used, and every name and character can be read distinctly.

Mr. Alexander is the great grandson of Captain Kirkwood, who commanded the company. Captain Kirkwood served with General Arthur St. Clair, in his campaign against the Indians in western Ohio after the Revolution, and was killed at the defeat of St. Clair in Darke county, Ohio, November, 1791.

An effort is being made to secure this manuscript for the Loan Exhibition.

Rogers-Grilley Recitals.

Next Wednesday evening the Rogers-Grilley combination will give a most enjoyable entertainment at the Y. M. C. A. hall. On account of the church meetings, the entertainment will begin at 8:30 o'clock. The Pittsburgh Chronicle-Telegraph contained the following comment: "Mr. Grilley verified the fact last night that humorous and serious work may be satisfactorily given on the same programme without marring the effect of either, when it is done by such an artist as is Mr. Grilley. He is the greatest of dialect readers. Mr. Rogers, the harp soloist, is masterly, and shows that he has much in reserve. His touch is full of expression and musical, and his interpretation shows strength of character. His tone is big, and he plays with a fire and dash that is refreshing."

McFadden's
Boys' \$1.25 School Shoes for 98c.
Men's Best Working Shoes, A double sole \$1.50 working shoe, in all sizes, for.....**\$1.18**
Men's Water Proof Shoes, The high top, double sole \$2.50 water proof shoe, for.....**\$1.98**
Esamel Leather Shoes, A stylish dress shoe for winter, the best \$3.00 enamel shoe, for.....**\$2.48**
McFadden's, 1316 to 1322 Market Street.

Society.

At Pittsburgh yesterday afternoon, occurred the wedding of Mr. Frank Early, a member of the Reymann Brewing Company's clerical force, and Miss Nora McCormick, of Salesville, O. After a wedding trip, Mr. and Mrs. Early will return to Wheeling and will live on Main street. Mr. Early was tendered a complimentary dinner at Sheekey's cafe, on Wednesday evening, by a number of his friends, as a farewell to his bachelor days.

The Thursday Night Club, composed of young society people who are fond of the pastime of skating, had an enjoyable session at the Hygeia ice rink last night. The members have fixed on Thursday night as the occasion for their assembling at the rink, hence the title of their organization, suggested and adopted last evening. A feature was the grand march, led by Prof. E. J. State and Miss Emily Pollock. The affair was greatly enjoyed.

At St. Clairsville last evening, Miss Maud Ferrell and Mr. Bernard Saas were married. The bride is a resident of St. Clairsville, and the groom, of Columbus, Ohio.

Invitations have been issued for the Opera House orchestra's annual concert and ball, which will occur at Arion hall next Tuesday evening. It promises to be one of the largest and most brilliant affairs ever given by this popular musical organization.

AMUSEMENTS.

The many friends of that most excellent organization, The Players, will learn with pleasure that they will portray "A Bachelor's Romance," Sol Smith Russell's play, a four-act domestic drama, at the Opera House, on Thursday evening, February 1. Mr. James P. Morgan, one of the original Players, will essay the stellar role, and the complete cast is as follows: David Holmes, literary critic and editor of the Review.....Mr. James P. Morgan
Gerald Holmes, his brother, a man of the world.....Mr. William L. Brice
Martin Eggs, David's secretary.....Mr. V. H. Owens
Harold Reynolds, society reporter on the Review.....Mr. George Kyle
Archibald Savage, a literary man.....Mr. Joseph O'Brien
Mr. Mulberry, a book-worm.....Mr. William Milligan
Miss Clementina, David's aunt.....Miss Hattie Reed
Harriet Lester, a society girl.....Miss Sue Caldwell
Heien Le Grand, David's widowed sister.....Miss Henrietta Rinehart
Sylvia Summers, David's ward.....Miss Grace M. Hope

"The Katzenjammer Kids."

The Grand was packed to the doors last night to see the favorite Blondies, who last appeared here in "A Cheerful Idiot," in their new and up-to-date farce "The Katzenjammer Kids." The new piece gives Edward Blonell abundant opportunities to exercise his abilities as a creator of merriment, and in the last act to demonstrate the fact that he is equally at home in straight comedy. The fun was infectious and incessant, and not a little amusement was caused by the hysterical laughter of several persons in the audience. The action is rapid, and the fun is clean and wholesome. The specialties are bright and entertaining, particularly the musical numbers. Millie Bartolina's songs were a charming feature. "The Katzenjammer Kids" will be on the boards for the remainder of the week, and should be seen by all who enjoy laughter and merriment.

Bald by the Police.

A raid was made on houses of ill fame last night by Captain Clemans and a squad of his men. The arrests in the aggregate netted thirteen "madams," forty-four girls and four men, as follows: Maud Smith and four girls; Maggie Conroy and four girls; Corinne Riley and two girls; Ella White and two girls; Ada Robinson and two girls; Mollie Fleming and three girls; Lucy Belmont, four girls and one man; Edith O'Connell, five girls and three men; Bertha Evans and four girls; Theresa Woods and five girls; Vesta Vaughan and four girls; Wanda Swartz and three girls; Ada Foster and two girls. Including a few other arrests for drunkenness and disorderly conduct, there will be sixty-three cases in this morning's police court.

Mr. Quigg Recovering.

Mr. John Quigg, who has been quite seriously ill at the Wheeling Hospital, has so far recovered that he was taken to his residence, on Market street, yesterday.

10 Per Cent off on Groceries this week at the Little Market, No. 2251 Market street.

Relief in Six Hours.

Distressing Kidney and Bladder diseases relieved in six hours by "New Great South American Kidney Cure." It is a great surprise on account of its exceeding promptness in relieving pain in bladder, kidneys and back, in male or female. Relieves retention of water almost immediately. If you want quick relief and cure this is the remedy. Sold by R. H. List, druggist, Wheeling, W. Va.

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